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SENATE BILL 6290

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State of Washington

60th Legislature

2008 Regular Session

By Senators Oemig and Roach

Read first time 01/14/08. Referred to Committee on Government Operations & Elections.

1 AN ACT Relating to phasing out property tax levies for ports in  
2 counties with large populations; and amending RCW 53.36.020, 53.36.100,  
3 and 84.55.005.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 **Sec. 1.** RCW 53.36.020 and 1973 1st ex.s. c 195 s 56 are each  
6 amended to read as follows:

7 (1) Except as provided in subsection (2) of this section, a  
8 district may raise revenue by levy of an annual tax not to exceed  
9 forty-five cents per thousand dollars of assessed value against the  
10 assessed valuation of the taxable property in such port district for  
11 general port purposes, including the establishment of a capital  
12 improvement fund for future capital improvements, except that any levy  
13 for the payment of the principal and interest of the general bonded  
14 indebtedness of the port district shall be in excess of any levy made  
15 by the port district under the forty-five cents per thousand dollars of  
16 assessed value limitation. The levy shall be made and taxes collected  
17 in the manner provided for the levy and collection of taxes in school  
18 districts of the first class.

1       (2)(a) A district in a county with a population of two hundred  
2 fifty thousand or more may raise revenue by the levy of an annual tax  
3 in the following amounts:

4       (i) For taxes imposed for collection from January 1, 2010, through  
5 December 31, 2013, the levy is the lesser of the amount imposed for  
6 collection on January 1, 2009, or thirty-five cents per thousand  
7 dollars of assessed valuation of the taxable property in such port  
8 district.

9       (ii) For taxes imposed for collection from January 1, 2014, through  
10 December 31, 2016, the levy is the lesser of the amount imposed for  
11 collection on January 1, 2013, or twenty-five cents per thousand  
12 dollars of assessed valuation of the taxable property in such port  
13 district.

14       (iii) For taxes imposed for collection from January 1, 2017,  
15 through December 31, 2020, the levy is the lesser of the amount imposed  
16 for collection on January 1, 2013, or fifteen cents per thousand  
17 dollars of assessed valuation of the taxable property in such port  
18 district.

19       (iv) For taxes imposed for collection from January 1, 2021, through  
20 December 31, 2024, the levy is the lesser of the amount imposed for  
21 collection on January 1, 2020, or five cents per thousand dollars of  
22 assessed valuation of the taxable property in such port district.

23       (v) After December 31, 2025, no levy can be imposed or collected  
24 for any port district under this subsection.

25       (b) Notwithstanding (a) of this subsection, a port district in a  
26 county with a population of two hundred fifty thousand or more may  
27 continue to levy taxes under this section, but only if they are  
28 dedicated to paying the principal or interest on bonds existing as of  
29 January 1, 2008, and are used solely for the purpose of retiring the  
30 bonds.

31       **Sec. 2.** RCW 53.36.100 and 1994 c 278 s 1 are each amended to read  
32 as follows:

33       (1) Except as otherwise provided in subsection (3) of this section,  
34 a port district having adopted a comprehensive scheme of harbor  
35 improvements and industrial developments may thereafter raise revenue,  
36 for six years only, and a second six years if the procedures are  
37 followed under subsection (2) of this section, in addition to all other

1 revenues now authorized by law, by an annual levy not to exceed forty-  
2 five cents per thousand dollars of assessed value against the assessed  
3 valuation of the taxable property in such port district. In addition,  
4 if voters approve a ballot proposition authorizing additional levies by  
5 a simple majority vote, a port district located in a county bordering  
6 on the Pacific Ocean having adopted a comprehensive scheme of harbor  
7 improvements and industrial developments may impose these levies for a  
8 third six-year period. Said levies shall be used exclusively for the  
9 exercise of the powers granted to port districts under chapter 53.25  
10 RCW except as provided in RCW 53.36.110. The levy of such taxes is  
11 herein authorized notwithstanding the provisions of RCW 84.52.050 and  
12 84.52.043. The revenues derived from levies made under RCW 53.36.100  
13 and 53.36.110 not expended in the year in which the levies are made may  
14 be paid into a fund for future use in carrying out the powers granted  
15 under chapter 53.25 RCW, which fund may be accumulated and carried over  
16 from year to year, with the right to continue to levy the taxes  
17 provided for in RCW 53.36.100 and 53.36.110 for the purposes herein  
18 authorized.

19 (2) If a port district intends to levy a tax under this section for  
20 one or more years after the first six years these levies were imposed,  
21 the port commission shall publish notice of this intention, in one or  
22 more newspapers of general circulation within the district, by June 1  
23 of the year in which the first levy of the seventh through twelfth year  
24 period is to be made. If within ninety days of the date of publication  
25 a petition is filed with the county auditor containing the signatures  
26 of eight percent of the number of voters registered and voting in the  
27 port district for the office of the governor at the last preceding  
28 gubernatorial election, the county auditor shall canvass the signatures  
29 in the same manner as prescribed in RCW ((~~29.79.200~~)) 29A.72.230 and  
30 certify their sufficiency to the port commission within two weeks. The  
31 proposition to make these levies in the seventh through twelfth year  
32 period shall be submitted to the voters of the port district at a  
33 special election, called for this purpose, no later than the date on  
34 which a primary election would be held under RCW ((~~29.13.070~~))  
35 29A.04.311. The levies may be made in the seventh through twelfth year  
36 period only if approved by a majority of the voters of the port  
37 district voting on the proposition.

1 (3) A district in a county with a population of two hundred fifty  
2 thousand or more may raise revenue by the levy of an annual tax in the  
3 following amounts:

4 (i) For taxes imposed for collection from January 1, 2010, through  
5 December 31, 2013, the levy is the lesser of the amount imposed for  
6 collection on January 1, 2009, or thirty-five cents per thousand  
7 dollars of assessed valuation of the taxable property in such port  
8 district.

9 (ii) For taxes imposed for collection from January 1, 2014, through  
10 December 31, 2016, the levy is the lesser of the amount imposed for  
11 collection on January 1, 2013, or twenty-five cents per thousand  
12 dollars of assessed valuation of the taxable property in such port  
13 district.

14 (iii) For taxes imposed for collection from January 1, 2017,  
15 through December 31, 2020, the levy is the lesser of the amount imposed  
16 for collection on January 1, 2013, or fifteen cents per thousand  
17 dollars of assessed valuation of the taxable property in such port  
18 district.

19 (iv) For taxes imposed for collection from January 1, 2021, through  
20 December 31, 2024, the levy is the lesser of the amount imposed for  
21 collection on January 1, 2020, or five cents per thousand dollars of  
22 assessed valuation of the taxable property in such port district.

23 (v) After December 31, 2025, no levy can be imposed or collected  
24 for any port district under this subsection.

25 (b) Notwithstanding (a) of this subsection, a port district in a  
26 county with a population of two hundred fifty thousand or more may  
27 continue to levy taxes under this section, but only if they are  
28 dedicated to paying the principal or interest on bonds existing as of  
29 January 1, 2008, and are used solely for the purpose of retiring the  
30 bonds.

31 **Sec. 3.** RCW 84.55.005 and 2007 sp.s. c 1 s 1 are each amended to  
32 read as follows:

33 As used in this chapter:

34 (1) "Inflation" means the percentage change in the implicit price  
35 deflator for personal consumption expenditures for the United States as  
36 published for the most recent twelve-month period by the bureau of

1 economic analysis of the federal department of commerce in September of  
2 the year before the taxes are payable;

3 (2) "Limit factor" means:

4 (a) For taxing districts with a population of less than ten  
5 thousand in the calendar year prior to the assessment year, one hundred  
6 one percent;

7 (b) For taxing districts for which a limit factor is authorized  
8 under RCW 84.55.0101, the lesser of the limit factor authorized under  
9 that section or one hundred one percent;

10 (c) For all other districts, the lesser of one hundred one percent  
11 or one hundred percent plus inflation; and

12 (3) "Regular property taxes" has the meaning given it in RCW  
13 84.04.140.

14 (4) For purposes of this chapter, "taxing districts" does not  
15 include a port district in a county with a population of two hundred  
16 fifty thousand or more.

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